

**701—10.1(421) Definitions.** As used in the rules contained herein, the following definitions apply unless the context otherwise requires:

**10.1(1)** “*Department*” means the department of revenue.

**10.1(2)** “*Director*” means the director of the department or authorized representative.

**10.1(3)** “*Taxes*” means all taxes and charges arising under Title X of the Iowa Code, which include but are not limited to individual income, withholding, corporate income, franchise, sales, use, hotel/motel, railroad fuel, equipment car, replacement tax, statewide property tax, motor vehicle fuel, inheritance, estate and generation skipping transfer taxes and the environmental protection charge imposed upon petroleum diminution due and payable to the state of Iowa.